

CHAPTER 514

(Senate Bill 718)

AN ACT concerning

Sales and Use Tax – ~~Cable~~ Nonbroadcast Television Programmer Networks

FOR the purpose of ~~including in the definition of “taxable price”, for purposes of the sales and use tax, the cost of certain property sold to a cable television programmer; and exempting from the sales and use tax the sale of certain property sold to a cable~~ or other nonbroadcast television programmer network.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section ~~11-101(i)(1)~~ and 11-216(a)

Annotated Code of Maryland

(1988 Volume and 1990 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – General~~11-101.~~

~~(i) (1) “Taxable price” means the value, in money, of the consideration of any kind that is paid, delivered, payable, or deliverable by a buyer to a vendor in the consummation and complete performance of a sale without deduction for any expense or cost, including the cost of:~~

~~(i) any labor or service rendered;~~~~(ii) any material used; [or]~~~~(iii) any property sold; OR~~

~~(iv) ANY PROPERTY THAT CONSTITUTES A SERIES OF IMAGES STORED ON VIDEO TAPE OR IN OTHER OPTICAL OR DIGITAL FORMS OR ELECTRONIC SIGNALS GENERATED FROM THESE IMAGES WHEN SOLD TO A CABLE TELEVISION PROGRAMMER TO THE EXTENT THE IMAGES ARE INTENDED FOR EXHIBITION WITHIN THE STATE.~~

~~11-216.~~

(a) The sales and use tax does not apply to:

(1) a sale for use of tangible personal property that:

(i) is bought outside this State;

(ii) is intended solely for use in another state; and